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EMPLOYEE BENEFITS SUMMARY - MALAYSIA

<table>
<tr><th>Benefit</th><th>What you receive</th></tr>
<tr><td>Statutory Leave</td><td>
Annual Leave
Employees are entitled to annual leave based on the job level and years of employment (refer to the table below) per calendar year. Annual leave for new hires and leavers will be pro-rated.
<table>
<tr><th colspan="5">Annual Leave Entitlement</th></tr>
<tr><th></th><th>After 1 year</th><th>After 3 years</th><th>After 6 years</th><th>After 8 years</th></tr>
<tr><td>Associate Director and Above</td><td>20</td><td>22</td><td>28</td><td>28</td></tr>
<tr><td>Manager and Associate Manager</td><td>18</td><td>20</td><td>22</td><td>25</td></tr>
<tr><td>Specialist and Coordinator</td><td>16</td><td>18</td><td>20</td><td>22</td></tr>
</table>
A maximum of 10 days' annual leave may be carried forward into the next financial year but to be taken by the end of the following December. Refer to the Annual Leave Policy for more information.

Sick Leave (including hospitalisation leave)
Effective 1 January 2023, employees are entitled to paid sick leave per calendar year based on years of employment as follows:
<table>
<tr><th>Years of Service</th><th>Without hospitalisation</th><th>With Hospitalisation</th><th>Total Sick Leave</th></tr>
<tr><td>Less than 2 years</td><td>14 days</td><td>60 days</td><td>74 days</td></tr>
<tr><td>2 years but less than 5 years</td><td>18 days</td><td>60 days</td><td>78 days</td></tr>
<tr><td>5 years or more</td><td>22 days</td><td>60 days</td><td>82 days</td></tr>
</table>
Refer to the Sick Leave Policy for more information.

Maternity Leave
Effective 1 January 2023, pregnant employees are entitled to 98 consecutive days of paid maternity leave. Refer to the Maternity Leave & Adoption Leave Policy for more information.
</td></tr>
<tr><td>Non-Statutory Leave</td><td>
Lieu Leave
A day in lieu will be awarded (subject to the Manager's approval) for work performed on a non-working day, rest day or public holiday. Employees shall also be entitled to a day in lieu if a public holiday falls on a Saturday. Refer to the Leave in Lieu Policy for more information.

Staff Birthday Leave
Employees are entitled to 1 day off in recognition of their birthday.

If the birthday falls on a Saturday, replacement shall be on the day before (Friday).
If the birthday falls on a Sunday, replacement shall be on the day after (Monday).

Refer to the Staff Birthday Leave Policy for more information.
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Benefit	What you receive
Non-Statutory Leave	**Marriage Leave** Effective **1 January 2024**, employees are entitled to 3 days of paid marriage leave to be taken within 1 month of the registration or the wedding ceremony. Refer to the *Marriage Leave Policy* for more information. **Childcare Leave** Effective **1 January 2024**, employees are entitled up to 5 working days of paid childcare leave per year in respect of an emergency involving a child/foster child/adoptive child up to the age of 18 that is related to their care, health or education. Refer to the *Childcare Leave Policy* for more information. **Adoption Leave** Effective **1 June 2024**, an employee who is the adoptive mother of a child below 12 months old is entitled to 12 weeks of paid adoption leave. Refer to the *Maternity Leave & Adoption Leave Policy* for more information.
Global Leave	**Compassionate Leave** Employees are entitled to 5 days of paid compassionate leave to make the arrangements and attend the funeral following the death of an immediate family member. Refer to the *Compassionate Leave Policy* for more information. **Study and Exam Leave** Employees are entitled to take up to 6 days of study and exam leave per academic year (subject to the Manager's approval) when undertaking courses that are sponsored by the Association. **Volunteer Day** Employees are entitled to 2 days of paid leave per year to take part in volunteer work (subject to the Manager's approval) for eligible organizations. Refer to the *Volunteer Time Off Policy* for more information. **Time Off for Fertility Treatment** Employees are entitled to take up to 5 days of paid leave in any one year for an employee to undergo fertility treatment. Refer to the *Time Off for Fertility Treatment Policy* for more information. **Pregnancy Loss** Employees who have been affected by a pregnancy loss (including partners and those with a surrogate mother) are entitled to paid time off, in line with the compassionate leave (KL & Regions) policy. Refer to the *Pregnancy Loss Policy* for more information. **Sabbatical Leave** Eligible employees with more than 12 months' continuous service are entitled to request unpaid sabbatical leave. Sabbatical leave is subject to a minimum period of 6 weeks and a maximum period of 12 months. Refer to the *Sabbatical Leave Policy* for more information.

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Global Leave	**Paternity/Relevant Parent Leave** Effective **1 January 2024**, employees who are the "relevant parent" are entitled to 10 consecutive working days of paid paternity/relevant parent leave for the birth/adoption of a child. Refer to the *Paternity/Relevant Parent Leave Policy* for more information.
Global Working Guidance	**Menopause** The Association provides guidance for employees and managers to enable them to be able to support employees who are experiencing menopause-related symptoms. The Association provides a safe working environment for all employees and therefore will ensure that adjustments and additional support are available to those experiencing menopause symptoms. Refer to the *Working Guidance on Menopause* for more information.
Flu Jab	Employees who are required to travel abroad for business purposes are entitled to a flu jab up to MYR200.00 per annum.
Medical Benefit (Outpatient)	Effective **1 January 2024**, employees are entitled up to MYR3,500.00 outpatient medical benefits for outpatient clinical and specialist consultation per annum per family and up to MYR1,000.00 outpatient dental benefits per annum per family. This coverage is extended to employees' dependents (spouse & children). Entitlement for new hires and leavers will not be pro-rated. Refer to the *'Benefits' webpage* for more information.
Hospital & Surgical Insurance	The Group Hospital and Surgical (GHS) insurance coverage provision is for employees and their dependents (spouse & children). Both will be extended with similar coverage plans. Daily hospital room and board rate are MYR350.00. The overall limit per disability is MYR30K with Major Medical of MYR20K per disability. The overall annual limit for organ transplant (once per lifetime) is MYR100K. Refer to the *'Benefits' webpage* for more information.
Life Insurance	The Group Term Life (GTL) insurance coverage provision is solely for employees, which includes total and partial permanent disability. Refer to the *'Benefits' webpage* for more information. Amount of insured value: *36 x Monthly Basic Salary (minimum MYR200K) for all employees* Additionally, the GTL provision provides a lump sum for the diagnosis of *39 critical illness*. Amount of insured value: *18 x Monthly Basic Salary (minimum MYR100K) for all employees*
Personal Accident Insurance	The Group Personal Accident (GPA) insurance coverage provision is worldwide and solely for employees. Refer to *'Benefits' webpage* for more information. Amount of insured value: *36 x Monthly Basic Salary up to maximum MYR3,300,000 (minimum MYR200K)*
Health Screening	Effective **1 January 2024**, employees are entitled to MYR500.00 health screening benefits every 2 years which is subject to statutory income tax. Refer to *'Benefits' webpage* for more information.
Optical Benefits	Effective **1 January 2024**, employees are entitled to MYR300.00 optical benefits every 2 years which are subject to statutory income tax. Refer to *'Benefits' webpage* for more information.
Business Travel Insurance	Employees who are required to travel by air on a single or annual trip for business purposes are eligible for Business Travel Accident Insurance. Please contact your Regional Travel Manager for details. Refer to the *Global Travel & Expense Policy* for more information including names of Regional Travel Managers.

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Statutory Provision	The Association provides the standard contribution rate (minimum percentage) as required by law of the employee's annual salary to the Employees Provident Fund (EPF), Social Security Organization (SOCSO) and Employment Insurance Scheme (EIS). The standard EPF contribution rate is 12% (for monthly salary above MYR5K) or 13% (for monthly salary below MYR5K) from employer and 11% from employee.
Mobile Phone Allowance	Employees without a corporate mobile phone are entitled to a fixed mobile phone allowance of MYR100.00 per month for business calls purposes. Effective **1 November 2022**, new joiners shall be paid the full amount of the mobile phone allowance regardless of joining date. The amount shall be pro-rated for leavers during the last month of employment. Refer to the *Mobile Phone Allowance Policy* for more information.
Shift Allowance	1. Effective **1 May 2025**, employees (except for the GEC Team supporting UK & US business operations) will be entitled to the following shift allowance if they are scheduled to work on the shifts specified: Mid Shift – MYR300.00 per month Night Shift – MYR600.00 per month 2. Effective **1 May 2025**, employees from the GEC team supporting UK & US business operations will be entitled to a shift allowance of MYR600.00 per month. Refer to the *Shift Allowance Policy* for more information.
Overtime	Effective **1 January 2023**, eligible employees below who are required to and have been approved to perform overtime work are entitled to overtime payment/compensation. • Employees with monthly basic salary of MYR4,000.00 and below. • Employees with monthly basic salary exceeding MYR4,000.00 and under exceptional circumstances. Refer to the *Overtime Policy* for more information.
Corporate Mobile Phone	Employees in a certain job role who are required to travel frequently for business purposes are eligible for a corporate mobile phone (with corporate line), subject to the Management's approval.
Broadband Claim	Employees in a certain job role are eligible for broadband claim benefit based on the monthly broadband bills, subject to the Management's approval.
Learning and Development	The Association provides reimbursement for short courses, professional memberships, certification and CIMA qualification, subject to the Manager's recommendation and Corporate Learning and Engagement team's final approval. Refer to the *'Learn' webpage* for more information.
Membership Fees	**Association Membership Fees** The Association employees who meet the criteria for membership are invited to join at no cost. Whether the employee is a CIMA student or a member or a CPA, working towards their license or working in finance and technical functions, the employee can enjoy all the member benefits, as a benefit of employment. If an employee is already a member, the Association will cover their membership fees at the next renewal invitation. **Professional Membership Fees** The Association will fund payment of up to 2 professional membership subscription fees per annum (this excludes the AICPA/CIMA/NCACPA memberships). These must be relevant to the employee's role. Membership of recognized professional bodies is paid for and subject to approval from the local departments.

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Summer Fridays	The Association currently observes "Summer Fridays", where employees are allowed and encouraged to take a half day on the final day of their work week during the nine-week period of "summer" (usually between 1st July and 31st August). If employees want to take a full day off on a Friday, then they only need to use a half day of annual leave/paid time off to do so. While Summer Fridays are not contractual or guaranteed, the Association understands the value of employees having additional time to be with families and rest from work, so will aim to offer the same or a similar initiative going forward, if it continues to be of value to employees and the organization.
Employee Assistance Program	The Association offers all employees and their family members a global Employee Assistance Program (EAP) that provides free, comprehensive and confidential well-being support and resources. Key features of the service: • No cost to you. • Available 24 hours a day, 7 days a week, 365 days a year. • Access to 8 counselling sessions per person, per issue, per year. • Confidential counselling. • Independent, impartial source of support. Refer to the *'Benefits' webpage* for more information.

This is an informational guide for employees and candidates for employment and is subject to change at any time without prior notice. It is not intended to create, nor will it be construed to form, a contract between the Association and any one or all of its employees or candidates for employment. This form contains summaries of the policies, programs and benefit plans. It does not provide complete details of benefits, coverages, or policies. The exact terms and conditions of the benefits are governed by Benefit Plan Documents. Any differences between this form and the plan documents are not intended, but if any differences are found to exist, the documents will govern. The Association reserves the right to modify, amend or revoke any employee benefits at any time.

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